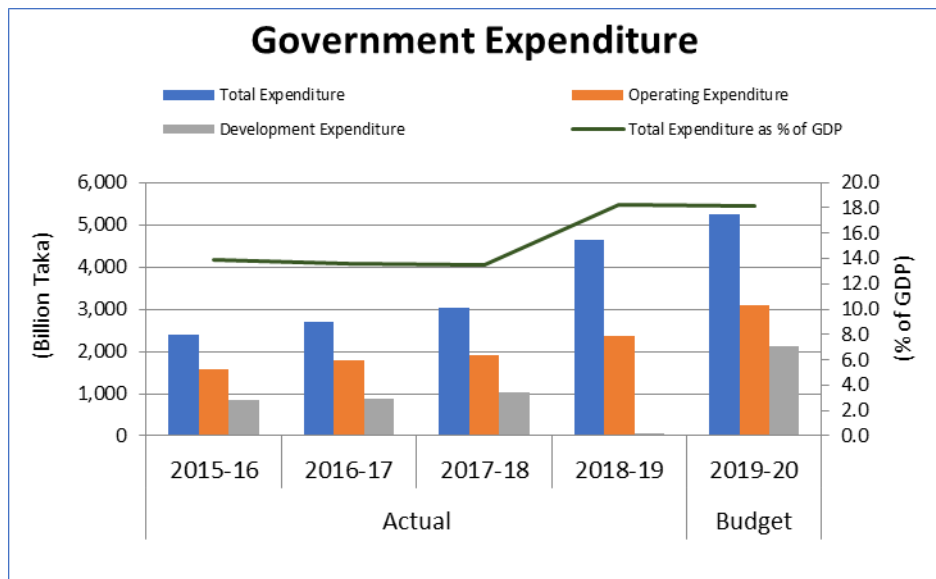




Monthly Report on Fiscal Position

June 2020
Fiscal Year 2019-20



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to June, 2020 in the current fiscal year (FY 20) is 81.0 percent of the operating budget estimates. Actual development expenditure during the same period is 76.05 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to June 2020, 69.2 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (81.6 Percent). Total NBR tax collection is 64.4 percent of the annual target. Regarding NTR (Non Tax Revenue), 112.1 percent of the annual target has been achieved.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to June 2020, in current fiscal year, overall balance (excluding grants) is -5.3 percent of the estimated GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **table1**.

Table1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2018-19					Fiscal Year 2019-20					
	Budget FY19	Revised Budget FY19	Actual Expenditure FY19	Sector's Share in Actual 19 (in %)	Actual FY19 as% of Revised Budget FY19	Budget FY20	Budget FY20 as % of Budget FY19	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (Up to June)	Actual 20 (Up to June) as % of Budget FY20
GPS	72,558	56,761	25,029	10.5	44.1	83,468	115.0	147.0	333.5	31,522	37.8
LGRD	4,515	4,800	5,145	2.2	107.2	5,259	116.5	109.6	102.2	4,367	83.0
Defense	27,932	29,374	29,951	12.6	102.0	30,622	109.6	104.2	102.2	32,363	105.7
POS	23,575	23,988	23,184	9.7	96.6	23,396	99.2	97.5	100.9	21,443	91.7
Edu	38,615	39,414	37,543	15.8	95.3	41,223	106.8	104.6	109.8	38,378	93.1
Health	12,242	12,249	10,637	4.5	86.8	13,465	110.0	109.9	126.6	11,291	83.9
SSW	21,583	21,533	19,978	8.4	92.8	23,678	109.7	110.0	118.5	19,655	83.0
Housing	1,443	1,798	1,870	0.8	104.0	1,626	112.7	90.4	87.0	1,402	86.2
RCRA	2,373	2,531	2,690	1.1	106.3	2,557	107.8	101.0	95.0	2,444	95.6
F&E	208	117	10,671	4.5	9126.3	120	57.7	102.5	1.1	7,861	6562.0
Agri	16,313	15,484	14,678	6.2	94.8	17,004	104.2	109.8	115.8	13,998	82.3
IES	1,084	1,191	1,117	0.5	93.8	1,168	107.7	98.1	104.6	1,003	85.9
Trans	8,632	8,742	6,167	2.6	70.5	9,612	111.3	109.9	155.8	8,195	85.3
Interest Payment	51,340	48,745	49,497	20.8	101.5	57,070	111.2	117.1	115.3	57,396	100.6
Total	282,414	266,727	238,156	100	89.3	310,268	109.9	116.3	130.3	251,319	81.0

Some of the noteworthy features are:

- For FY20, budget allocation was raised by 16.3 percent over the FY19 revised budget estimates and 9.9 percent over the original budget;
- Up to June 2020, spending in Fuel and Energy (F&E), Defense, Interest PayRecreation, Culture and Religious Affairs (RCRA), Education, Industries and Economic Services (IES), Trans, Public order and safety (POS), Defence, Health, LGRD and Agriculture were on the higher side. Sectors like General Public Services (GPS), Transport and Communication (Trans), Housing and Social Security & Welfare (SSW) have marked a less-than-average performance in total operating spending;
- As a whole, operating spending up to June 2020 amounts to 81.0 percent of the total operating budget.

¹ This report is based on data generated in the CGA System and the analysis is based on gross basis.

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
Sector Share in Actual expenditure FY19	32.8	31.6	7.1	6.2	20.8	1.6
Sector Share in Budget FY20	44.3	27.5	3.1	5.5	18.4	1.2
Sector share in Actual expenditure FY20 (Up to May)	34.0	29.9	6.4	5.6	22.8	1.4

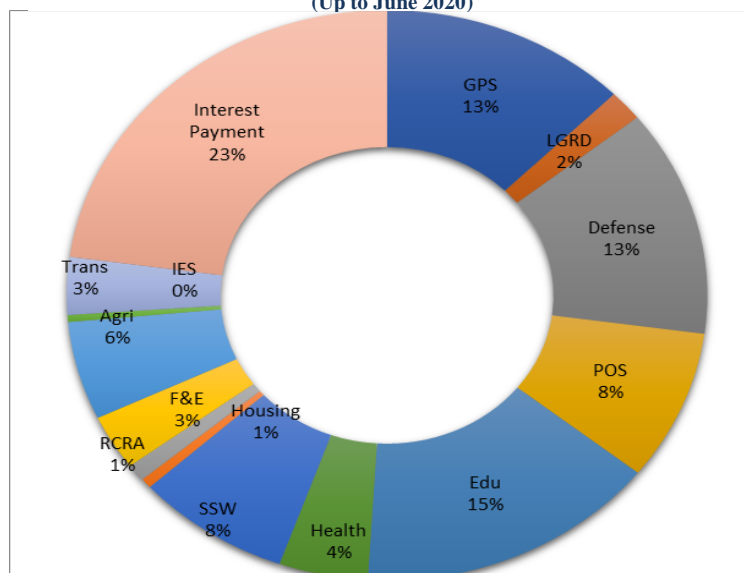
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY20, share of the administration sector has increased, whereas allocations against all other categories are reduced in comparison to the actual expenditure in FY19;
- Till June 2020, among all categories expenditure on Administration sector was the highest.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY20 (Up to June 2020)



Total operating spending up to June, 2020 in the current fiscal year (FY20) is 81.0 percent of the budget estimates. Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Education (15 percent) followed by Interest Payment (23 percent), General Public Service (13 percent) and Defence (13 percent).

1.1.4 SECTOR-WISE UTILIZATION

Sector-wise utilization pattern of operating spending up to June, 2020 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to June 2020)

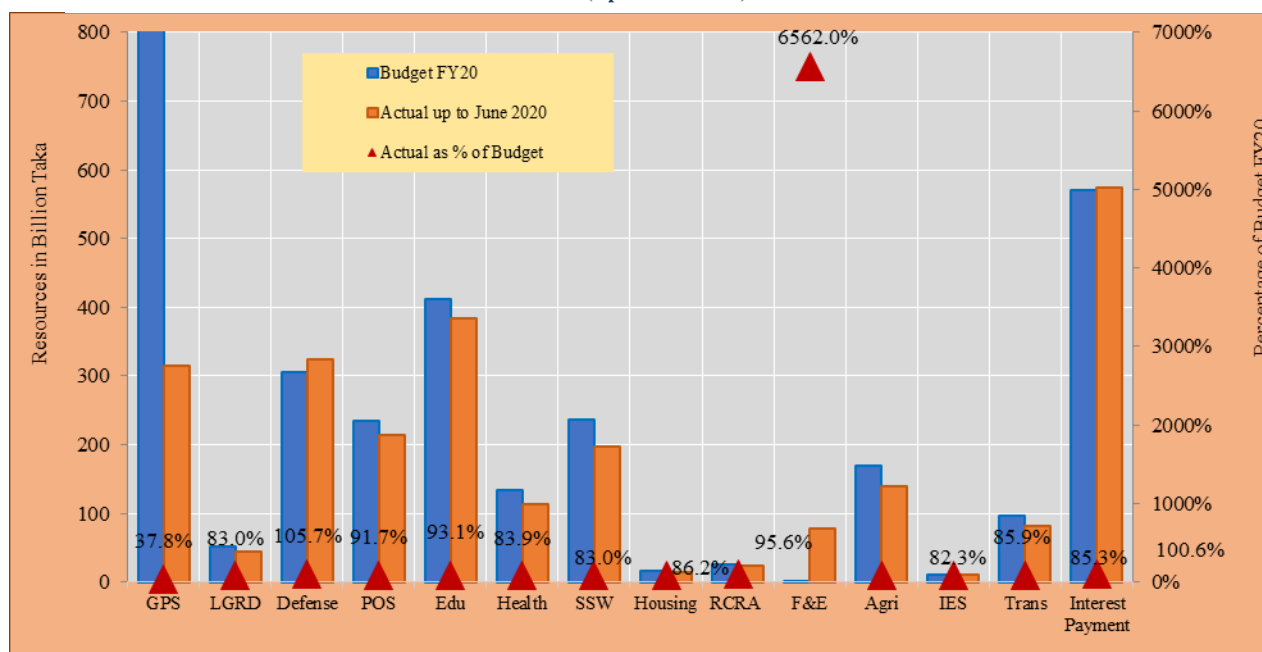


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Fuel & Energy (6562.0%), Education (93.1%), Recreation, Culture and Religious Affairs (95.6%), Industries and Economic Services (82.3%), Public Order & Safety (91.7%), Defence (105.7%), Health (83.9%), LGRD (83.0%) and Agriculture (64.8%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

1.1.5 Ministry-wise Utilization

For the current fiscal year (FY20), actual spending (operating) up to June 2020 is 81.0 percent of the budget estimate, which was 89.3 percent of the budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into 08 economic groups, namely, Pay and Allowances (**PA**), Goods & Services (**GS**), Interest Payment (**IP**), (Domestic & Foreign), Subsidies & Current Transfer (**SCT**), Block Allocation (**BA**), Acquisition of Assets and Works (**AAW**), Investment in share & equities (**ISE**), Programme financed from Operating Budget (**PFNDB**). Status of actual spending up to June 2020 as per economic classification is shown in **figures 3** and **4**. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (**Appendix 3**).

Figure 3: Actual Expenditure according to Economic classification FY20 (up to June 2020)

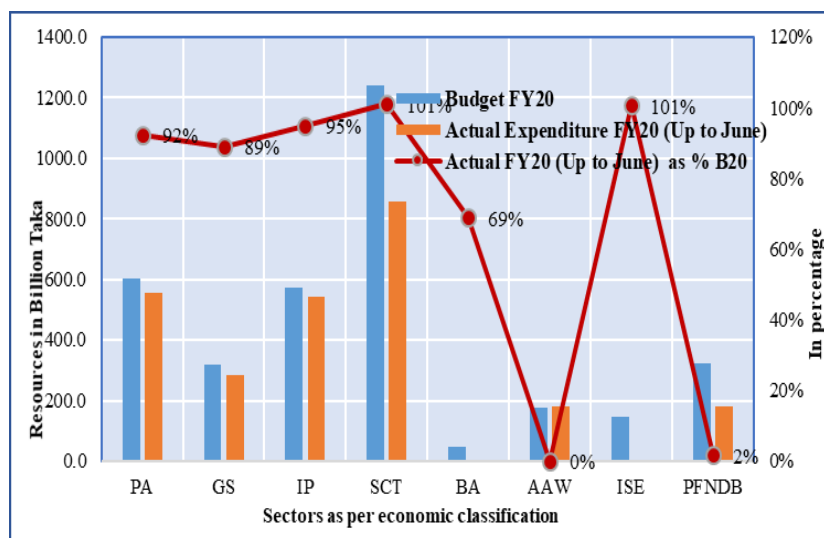
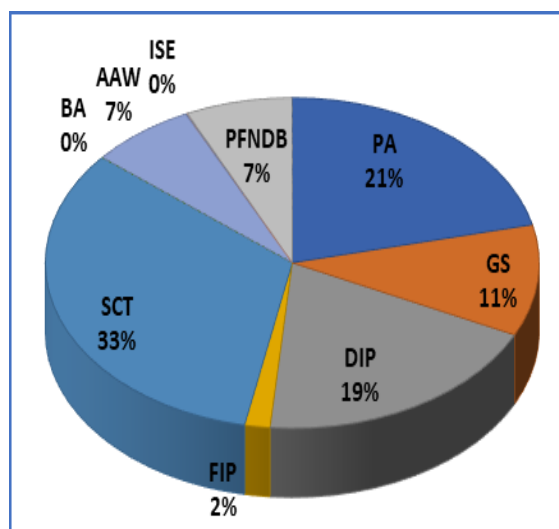


Figure 4: Share of Different Categories in Total Actual Spending in FY20 (up to June 2020)



Up to June 2020, utilization rate of total operating expenditure is 81.0 percent. For some categories, like subsidies and current transfer (93%), pay and allowances (92%) and and Block Allocation (69%) the spending rate is higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to June 2020, actual expenditure is 76.05 percent of the development budget. The actual out turn for the same period of the previous fiscal year was about 87.10 percent of the budget;
- During this period, Fuel & Energy (93.22%) sector made the highest utilization of allocated resources followed by LGRD (84.28%), Housing (79.31%), Transport & Communication (80.79%), HCS (79.31%), SSW (76.64), Education (72.0%), GPS, AFL, Culture and Religious Affairs (73.52%), and Industries and Economic Servies (76.0%) also have higher utilization. Agriculture, Fisheries and

³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

Livestock (69.3%), General Public Services (59.51%) showed average utilization. Some of the sectors with large allocation like Defence, Public Order & Safety and Health showed a less-than-average performance

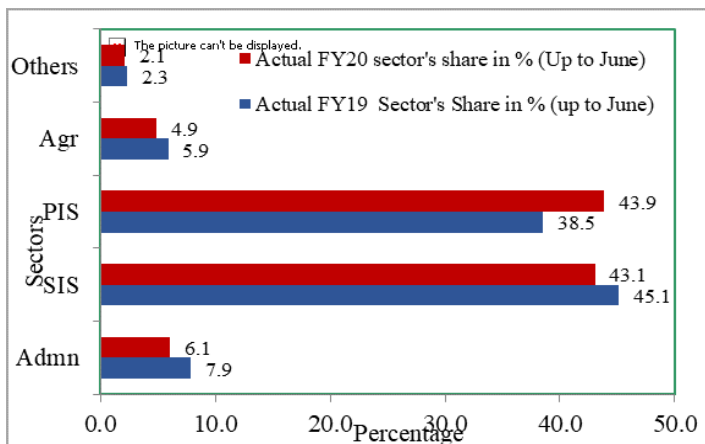
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

Sectors	Fiscal Year 2018-19						Fiscal Year 2019-20					
	Budget FY19	Revised FY19	Actual FY19	Actual FY19 (up to June)	Sector's Share in Actual (up to June) (%)	Actual FY19 as % of Revised Budget FY19	Budget FY20	Actual FY20 (up to June)	Budget FY20 as % of Revised Budget FY19	Budget FY20 as % of Actual FY19	Actual FY20 (up to June) as % of Budget FY20	Actual FY20 sector's share in % (up to June)
GPS	10,952	10,812	7,978	7,978	5.28	73.79	13,005	7,739	120.28	163.01	59.51	4.81
LGRD	28,151	29,522	26,345	26,345	17.44	89.24	32,627	27,497	110.52	123.84	84.28	17.08
Defence	1,152	1,327	38	38	0.03	2.87	1,480	58	111.50	3883.56	3.93	0.04
POS	3,018	4,080	3,845	3,845	2.54	94.23	4,241	1,974	103.95	110.32	46.54	1.23
Edu	29,321	26,861	25,701	25,701	17.01	95.68	38,265	27,587	142.46	148.88	72.10	17.14
Health	11,141	10,091	8,043	8,043	5.32	79.71	12,267	5,864	121.57	152.52	47.81	3.64
SSW	5,573	5,103	3,945	3,945	2.61	77.30	5,780	4,430	113.25	146.51	76.64	2.75
HCS	3,520	4,347	4,150	4,150	2.75	95.47	4,977	3,947	114.48	119.92	79.31	2.45
RCRA	1,968	2,036	1,763	1,763	1.17	86.59	1,834	1,348	90.06	104.02	73.52	0.84
FE	24,713	26,386	26,517	26,517	17.55	100.50	27,930	26,036	105.85	105.33	93.22	16.17
AFL	9,948	9,872	8,924	8,942	5.92	90.40	11,349	7,835	114.97	127.18	69.03	4.87
IES	2,381	2,569	2,153	2,155	1.43	83.83	2,723	2,070	106.01	126.46	76.00	1.29
TC	47,830	40,445	31,668	31,668	20.96	78.30	55,209	44,605	136.50	174.34	80.79	27.71
Total	179,668	173,451	151,071	151,091	100.00	87.10	211,687	160,989	122.04	140.12	76.05	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till June, 2020 is presented in **Figure 5**.

➤ From the graph it appears that up to June 2020, the maximum share of spending went to social infrastructure (43.9 percent) followed by physical infrastructure (43.1 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (**Appendix- 4**).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to June, 2020:

Table 4: Revenue Collection Position

(In Crore Taka)

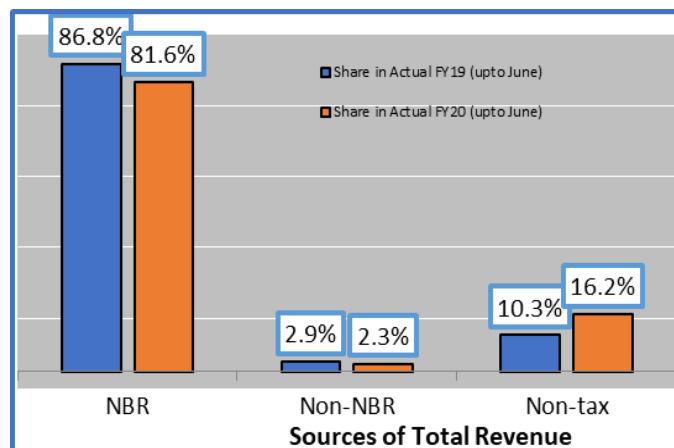
	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19	Actual (June)	Actual FY19 (Up to June)	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual (up to June) as percentage of Budget FY20
Tax Revenue (a+b)	305,927	289,600	225,959	28	225,963	340,100	9	219,148	64.4
a. NBR	296,200	280,000	218,618	28	218,622	325,600	9	213,205	65.5
a.1 Income	100,719	95,167	67,296	45	67,298	113,912	6	75,355	66.2
a.2 VAT	110,553	104,797	85,011	-108	85,013	123,068	2	79,929	64.9
a.3 Import	32,554	31,393	24,282	81	38,426	36,498	0	32,530	89.1
a.4 Export duty	36	46	115	10	24,282	54	0	23,721	44313.4
a.5 Excise	2,090	1,976	2,339	0	115	2,239	0	77	3.5
a.6 Supplementary Duty	48,766	45,219	38,426	0	2,339	48,153	0	653	1.4
a.7 Other Taxes	1,482	1,402	1,150	0	1,150	1,677	0	940	56.0
b. Non-NBR	9,727	9,600	7,341	0	7,341	14,500	0	5,943	41.0
c. Non-tax Revenue	33,354	27,006	25,921	2	25,924	37,707	4,549	42,279	112.1
Total Revenue (a + b + c)	339,281	316,606	251,880	30	251,887	377,807	4,558	261,427	69.2
d. Tax-GDP Ratio (base 2005-06)	12.03	11.39	8.89	0.00	8.89	11.78	0.00	7.59	-
e. Revenue-GDP ratio (base 2005-06)	13.34	12.45	9.91	0.00	9.91	13.09	0.16	9.06	-

- **Total revenue** collection in FY19 was 9.9 percent of GDP and 79.6 percent of the revised budget target.
- Up to June 2020 achievement as to annual target is 69.2 percent.
- In FY20, total revenue is expected to be scaled up to 13.09 percent of GDP. This figure is about 19.3 percent higher than the revised budget estimate of FY19 and about 63.1 percent higher than the actual collection in FY19.

⁴Detailed information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

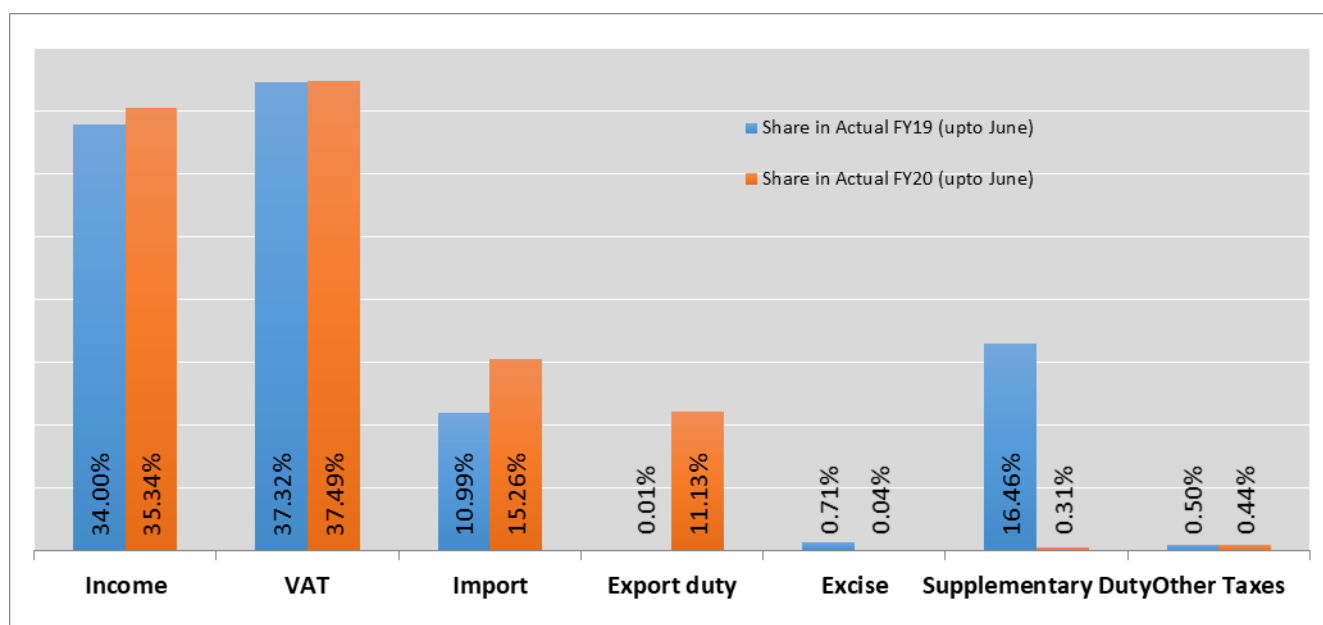
- Major share of the government revenue comes from NBR sources (81.6 percent up to June 2020).
- Growth rates of NBR and Non-NBR tax revenue are -2.4 percent and -19.04 percent respectively. On the other hand, non-tax revenue collection grew by 39.7 percent compared to the corresponding period of the previous fiscal year (FY19).
- For tax and non-tax revenue, achievements as to the annual target were 64 percent and 112 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7 Share Among NBR Taxes



- In FY19 actual tax revenue collection was 8.9 percent of GDP
- Tax revenue collection target for FY20 is 11.8 percent of GDP. This is 17.4 percent higher than the revised budget of FY19 and 50 percent higher than the actual collection of the FY19.

- In FY20 up to June 2020, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 35.34 percent from income tax, 37.5 percent was collected from VAT, 15.3 percent from import duty, 0.31 percent from supplementary duty, and the rest from excise, export duties and other taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2018-19			Accounts 2018-19	Year: 2019-20			Accounts 2018-19 up to May	Accounts 2019-20 up to May
	Budget	Revised	Accounts May		Budget	Revised Budget	Accounts May		
Revenues	339,294	316,612	30	251,881	377,811	348069	4,563	251,892	263,062
Tax Revenue	305,928	289,600	28	225,960	340,104	313070	10	225,968	220,780
Non-Tax Revenue	33,368	27,013	2	25,921	37,710	35002	4,552	25,924	42,282
Foreign Grants	4,051	3,787	1,364	1,677	4,168	3454	1,132	1,677	1,957
Revenue and Foreign Grants	343,345	320,400	1,393	253,559	381,980	351523	5,694	253,569	265,019
Operating Expenditure	282,415	266,727	12,735	238,148	310,263	295280	11,199	238,312	251,319
Net Outlay for Food Account Operation	365	282	-5,280	4,233	308	654	-6,373	4,233	2,326
Loans & Advances (Net)	2,124	2,082	-35	-1,708	937	3294	4,291	-1,707	1,207
Development Expenditure	179,669	173,449	38,401	151,055	211,683	202349	22,032	151,091	160,652
Development Program financed from Revenue Budget	327	299	0	184	1,463	1833	0	184	1,617
Non-ADP Project	4,365	4,143	311	2,795	5,315	4846	14	2,795	3,343
Annual Development Programme	173,000	167,000	38,090	147,287	202,721	192921	21,357	147,323	154,238
Non-ADP FFW and Transfer	1,978	2,008	0	789	2,184	2748	661	789	1,455
Total Expenditure	464,574	442,541	45,821	391,729	523,191	501577	31,150	391,929	415,504
Overall Balance (Including Grants)	-121,229	-122,142	-44,428	-138,171	-141,211	-150053	-25,455	-138,359	-150,485
Overall Balance (Excluding Grants)	-125,280	-125,929	-45,792	-139,848	-145,380	-153507	-26,587	-140,037	-152,442
(In percent of GDP 2005-06 base) (Including grants)	-4.77	-4.80	-1.75	-5.43	-4.89	-5.20	-0.88	-5.44	-5.21
(In percent of GDP 2005-06 base) (Excluding grants)	-4.93	-4.95	-1.80	-5.50	-5.04	-5.32	-0.92	-5.51	-5.28

- In FY19, actual budget deficit (excluding grants) as percentage of GDP was 4.95 percent. Including grants it was 4.8 percent of GDP;
- Budget deficit (excluding grants) for FY20 is estimated to be 5.04 percent of GDP. Including grants the deficit is expected to be 4.89 percent of GDP;

⁵Budget deficit is calculated using the guidelines of the IMF.

- For FY20, actual overall balance up to June, 2020 (excluding grants) as percentage of GDP was -5.28 percent.

5.0 Financing

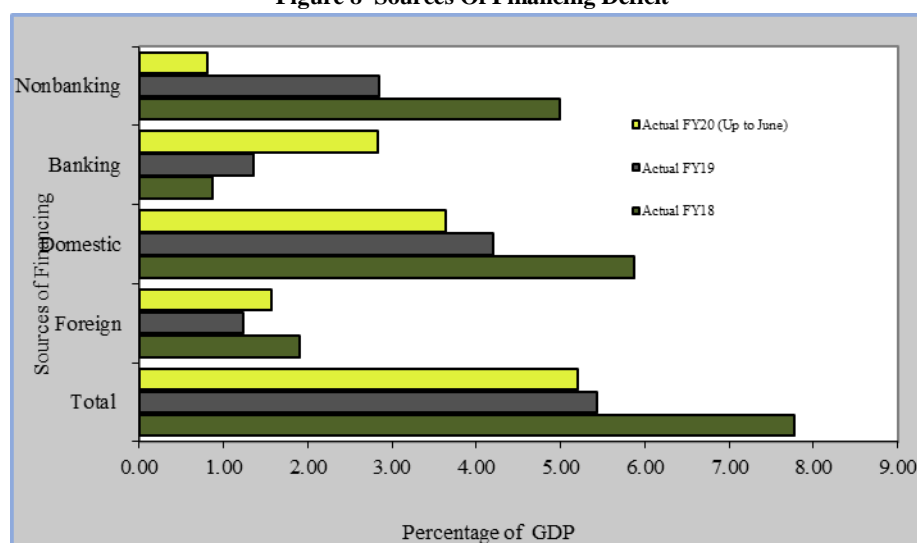
Table 6 and Figure 8 below present the sources of financing the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Fiscal Year: 2018-19				Accounts FY19	Fiscal Year: 2019-20			Accounts FY19 up to June	Accounts FY20 up to June
	Budget	Revised	Accounts June			Budget	Revised Budget	Accounts June		
1.0 Foreign Borrowing-Net	50,016	43,397	-197		31,289	63,848	52,709	4,420	1,409	-24
1.1 Foreign Borrowing	60,585	53,883	455		44,790	75,390	63,659	5,433	10,779	11,515
1.2 Amortization	-10,569	-10,486	-652		-13,501	-11,542	-10,950	-1,013	-9,370	-11,538
2.0 Domestic Borrowing	71,226	78,745	26,127		1,06,881	77,363	97,345	9,077	26,368	39,457
2.1 Borrowing from Banking System (Net)	42,029	30,895	19,296		34,587	47,364	82,421	8,539	6,867	105,882
2.1.1 Long-Term Debt (Net)	23,965	21,117	2,300		21,129	28,094	59,986	9,380	13,139	51,955
2.1.2 Short-Term Debt (Net)	18,064	9,778	16,996		13,459	19,270	22,435	-841	-6,272	53,928
2.2 Non-Bank Borrowing (Net)	29,197	47,850	6,830		72,293	30,000	14,924	538	19,501	-66,426
2.2.1 National Savings Schemes (Net)	26,197	45,000	3,247		50,425	27,000	11,924	453	43,623	21,351
2.2.2 Others	3,000	2,850	3,584		21,869	3,000	3,000	85	-24,121	-87,776
Total - Financing :	1,21,242	1,22,142	25,929		1,38,170	1,41,211	1,50,054	13,496	27,777	39,433
GDP	25,42,483	25,42,483	0		0	28,85,900	28,85,900	28,85,900	2,542,483	2,885,900
(In percent of GDP) :	4.77	4.80	0.17		5.43	4.89	5.20	0.23	1.09	1.37

Figure 8 Sources Of Financing Deficit



- For FY20, up to June 2020, total financing is positive but overall balance is negative.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

Sectors	Fiscal Year 2018-19					Fiscal Year 2019-20		
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 Up to June, 2019	Actual FY2019	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)
General Public Services	72,558	56,761	85	25,042	25,029	83,468	459	31,522
LGRD	4,515	4,800	307	5,145	5,145	5,259	0	4,367
Defence	27,932	29,374	-1	29,951	29,951	30,622	-6	32,363
Public Order and safety	23,575	23,988	1,052	23,185	23,184	23,396	301	21,443
Education & technology	38,615	39,414	15	37,543	37,543	41,223	0	38,378
Health	12,242	12,249	-2	10,637	10,637	13,465	16	11,291
Social Security and Welfare	21,583	21,533	6,687	19,978	19,978	23,678	5,577	19,655
Housing	1,443	1,798	0	1,870	1,870	1,626	0	1,402
Recreation, Culture and Religious Affairs	2,373	2,531	80	2,690	2,690	2,557	0	2,444
Fuel and Energy	208	117	4	10,671	10,671	120	0	7,861
Agriculture	16,313	15,484	29	14,826	14,678	17,004	2	13,998
Industrial & Economic Services	1,084	1,191	5	1,117	1,117	1,168	12	1,003
Transport and Communication	8,632	8,742	-518	6,167	6,167	9,612	-6	8,195
Interest	51,340	48,745	4,998	49,497	49,497	57,070	4,844	57,396
Total – Operating Revenue Expenditure	282,414	266,727	12,741	238,318	238,156	310,268	11,199	251,319

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual FY20 (up to June) as % Budget FY20
Sub-total = GPS	25,029	72,558	56,761	85	25,042	25,029	83,468	459	31,522
Office of the President	21	23	23	0	21	21	24	0	19
Parliament	225	298	298	0	225	225	327	0	215
Prime Minister's Office	548	487	620	0	548	548	564	23	1,061
Cabinet Division	67	74	79	0	67	67	174	0	87
Election Commission	1,694	1,685	2,322	0	1,694	1,694	779	0	494
Ministry of Public Administration	1,947	2,177	2,347	37	1,947	1,947	2,469	3	1,812
Public Service Commission	60	47	61	0	60	60	68	0	59
Finance Division	17,606	63,794	46,840	6	17,619	17,606	74,512	6	24,922
Internal Resources Division	1,254	2,037	2,031	-4	1,255	1,255	2,301	257	1,403
Financial Institutions Division	195	279	249	0	195	195	139	0	89

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual FY20 (up to June) as % Budget FY20
Economic Relations Division	84	244	249	24	84	84	244	169	222
Planning Division/2	67	73	77	0	67	67	88	0	73
Implementation, Monitoring and Evaluation Division	38	37	41	0	38	38	54	0	44
Statistics and Informatics Division	151	182	189	0	151	151	225	0	169
Ministry of Foreign Affairs	1,071	1,120	1,336	20	1,071	1,071	1,499	0	851
Sub-total = LGRD	5,145	4,515	4,800	307	5,145	5,145	5,259	0	4,367
Local Government Division	4,283	3,682	3,936	0	4,283	4,283	4,322	0	3,759
Rural Development and Co-operatives Division	521	514	521	1	521	521	584	0	571
Ministry of Chittagong Hill Tracts Affairs	342	320	343	307	342	342	353	0	37
Sub-total = Defence	29,951	27,932	29,374	-1	29,951	29,951	30,622	-6	32,363
Ministry of Defence - Defence Services	28,467	26,750	28,140	-1	28,467	28,467	29,285	-6	30,991
Ministry of Defence - Others Services	1,450	1,147	1,200	0	1,450	1,450	1,298	0	1,334
Armed Forces Division	34	35	34	0	34	34	38	0	38
Sub-total=POS	23,184	23,575	23,988	1,052	23,185	23,184	23,396	301	21,443
Supreme Court	196	180	214	0	196	196	195	0	181
Law and Justice Division	1,040	1,040	1,104	1	1,040	1,040	1,196	0	998
Public Security Division	20,069	20,148	20,515	1,027	20,070	20,070	19,756	301	18,356
Legislative and Parliamentary Affairs Division	30	35	37	0	30	30	29	0	27
Anti Corruption Commission	96	89	100	0	96	96	110	0	102
Security Services Division	1,753	2,083	2,018	23	1,753	1,753	2,109	0	1,780
Sub-total = Edu	37,543	38,615	39,414	15	37,543	37,543	41,223	0	38,378
Ministry of Primary and Mass Education	13,580	14,154	14,094	-2	13,580	13,580	14,771	0	14,161
Secondary and Higher Education Division	18,736	18,874	19,708	13	18,736	18,736	19,696	0	18,398
Ministry of Science and Technology	486	480	491	0	486	486	530	0	516
Information and Communication Technology Division	258	213	287	4	258	258	285	0	257
Technical and Madrasah Education Division	4,482	4,894	4,834	0	4,482	4,482	5,940	0	5,045
Sub-total = Health	10,637	12,242	12,249	-2	10,637	10,637	13,465	16	11,291
Health Services Division	7,977	9,118	9,003	-4	7,977	7,977	10,008	16	8,472
Medical Education and Family Welfare Division	2,660	3,124	3,246	2	2,660	2,660	3,458	0	2,819
Sub-total = SSW	19,978	21,583	21,533	6,687	19,978	19,978	23,678	5,577	19,655
Ministry of Social Welfare	5,253	5,339	5,338	0	5,253	5,253	6,555	0	6,480
Ministry of Women and Children Affairs	2,903	2,980	2,948	1,592	2,903	2,903	3,101	0	1,248
Ministry of Food	3,092	3,392	3,386	3,051	3,092	3,092	3,614	3,873	3,904

Ministries/Division	Fiscal Year 2018-19					Fiscal Year 2019-20			
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual FY20 (up to June) as % Budget FY20
Ministry of Disaster Management and Relief	5,459	6,162	6,238	2,044	5,459	5,459	6,419	1,704	4,279
Ministry of Liberation Affairs	3,270	3,711	3,623	0	3,270	3,270	3,989	0	3,745
Sub-total = HCS	1,868	1,443	1,798	0	1,870	1,870	1,626	0	1,402
Ministry of Housing and Public Works	1,868	1,443	1,798	0	1,870	1,870	1,626	0	1,402
Sub-total = RCRA	2,690	2,373	2,531	80	2,690	2,690	2,557	0	2,444
Ministry of Information	696	643	678	79	696	696	704	0	670
Ministry of Cultural Affairs	310	290	324	0	310	310	315	0	304
Ministry of Religious Affairs	535	247	330	0	535	535	263	0	238
Ministry of Youth and Sports	1,149	1,193	1,199	1	1,149	1,149	1,274	0	1,232
Sub-total = FE	10,671	208	117	4	10,671	10,671	120	0	7,861
Energy and Mineral Resources Division	2,575	165	81	4	2,575	2,575	70	0	1,548
Power Division	8,096	43	36	0	8,096	8,096	50	0	6,313
Sub-total = Agr	14,678	16,313	15,484	29	14,826	14,678	17,004	2	13,998
Ministry of Agriculture/3	10,400	11,951	10,882	6	10,400	10,400	12,119	0	9,811
Ministry of Fisheries and Livestock	962	984	1,006	20	962	962	1,297	0	960
Ministry of Environment and Forest	640	789	820	3	788	640	820	2	630
Ministry of Land	1,022	1,101	1,115	1	1,022	1,022	1,092	0	936
Ministry of Water Resources	1,653	1,487	1,661	0	1,653	1,653	1,676	0	1,661
Sub-total = IES	1,117	1,084	1,191	5	1,117	1,117	1,168	12	1,003
Ministry of Commerce	185	209	210	3	185	185	219	10	167
Ministry of Labour and Employment	105	111	108	-1	105	105	115	0	89
Ministry of Industries	380	293	385	2	380	380	338	2	326
Ministry of Expatriates' Welfare and Overseas Employment	257	287	295	-1	257	257	296	0	247
Ministry of Textiles and Jute	189	185	193	1	189	189	199	0	175
Sub-total = TC	6,167	8,632	8,742	-518	6,167	6,167	9,612	-6	8,195
Road Transport and Highways Division	3,811	3,563	3,683	-525	3,811	3,811	4,110	-10	3,357
Ministry of Railways	543	3,387	3,383	0	543	543	3,664	0	3,037
Ministry of Shipping	620	632	630	0	620	620	719	0	697
Ministry of Civil Aviation and Tourism	48	47	50	0	48	48	51	1	50
Posts and Telecommunications Division	1,096	1,002	994	6	1,096	1,096	1,064	3	1,052
Bridges Division	50	2	2	0	50	50	3	0	3
Sub-total = Interest	49,497	51,340	48,745	4,998	49,497	49,497	57,070	4,844	57,396
Domestic	46,051	48,377	45,278	4,998	46,051	46,051	52,797	4,844	53,078
Foreign	3,446	2,963	3,467	0	3,446	3,446	4,273	0	4,318
Total Operating Revenue Expenditure	238,154	282,414	266,727	12,741	238,318	238,156	310,268	11,199	251,319

ppendix 3: OperatingExpenditure by Economic Classification

(In Crore Taka)

Description	Budget FY19	Revised Budget FY19	Actual FY19	Actual FY19 (Up to June)	Budget FY20 (crore taka)	Actual FY20 Up to April (crore taka)	Actual FY19 (Up to June) As % of Budget FY19	Actual FY20 (Up to June) as % of Budget FY20
Pay and Allowances	58,524	57,994	53,400	53,400	60,109	55,483	91.2	92.3
Pay of Officers	7,679	7,659	7,290	7,290	8,254	7,770	94.9	94.1
Pay of Establishment	23,046	22,751	21,318	21,318	23,755	22,076	92.5	92.9
Allowances	27,799	27,584	24,792	24,792	28,100	25,636	89.2	91.2
Goods and Services	29,995	31,632	28,586	28,587	31,828	28,377	95.3	89.2
Supplies and Services	21,443	22,569	19,331	19,331	23,759	19,873	90.1	83.6
Repairs Maintenance and Rehabilitation	8,552	9,063	9,255	9,256	8,069	8,504	108.2	105.4
Interest Payments	51,338	48,742	49,497	49,497	57,068	54,474	96.4	95.5
Domestic	48,375	45,275	46,051	46,051	52,795	50,157	95.2	95.0
Foreign	2,963	3,467	3,446	3,446	4,273	4,318	116.3	101.1
Subsidies and Incentives and Current Transfers	107,003	107,239	86,363	86,363	124,252	85,743	80.7	69.0
Subsidies and Incentives	33,205	30,901	26,369	26,369	33,457	25,061	79.4	74.9
Grants in Aid	45,173	47,205	43,804	43,804	50,699	41,421	97.0	81.7
Pensions and Gratuities	26,047	26,527	15,012	15,012	27,118	16,174	57.6	59.6
Others	2,578	2,607	1,178	1,178	2,593	753	45.7	29.0
Block Allocations	4,808	2,138	0	0	4,678	0	0.0	0.0
Unexpected	2,003	276	0	0	2,500	0	0.0	0.0
Others	2,805	1,863	0	0	2,178	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	251,668	247,744	217,846	217,847	277,935	224,078	86.6	80.6
Acquisition of Assets and Works (B)	14,785	16,987	20,160	20,162	17,846	17,973	136.4	100.7
Acquisition of Assets	13,786	15,270	18,839	18,841	16,716	17,106	136.7	102.3
Acquisition of Land	999	1,717	1,321	1,321	1,130	867	132.2	76.8
Total - Augmented Operating Recurrent Expenditure (A+B):	266,452	264,732	238,005	238,008	295,781	242,051	89.3	81.8
Investments in Shares and Equities (C)	15,962	1,994	143	143	14,482	260	0.9	1.8
Share Capital	15,962	1,994	143	143	14,482	260	0.9	1.8
Total - Operating Capital Expenditure (B+C)	30,747	18,981	20,302	20,304	32,328	18,233	66.0	56.4
Total -Operating Expenditure (Excluding Loan &Advances, Domestic & Foreign Debt, Food Operation) (A+B+C) :	282,415	266,726	238,148	238,151	310,263	242,311	84.3	78.1

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual FY19 (up to June) as % of Revised Budget FY19	Actual FY20 (up to June) as % Budget FY20
Sub-total = GPS	10,951.9	10,811.9	648.4	7,977.8	7,977.8	13,004.6	339.3	7,738.7	73.79	59.51
Parliament	34.1	0.7	0.3	0.3	0.3	0.8	0.0	0.0	40.86	0.00
Prime Minister's Office	2,313.5	2,197.3	0.0	2,004.8	2,004.8	2,964.3	177.2	2,193.9	91.24	74.01
Cabinet Division	72.8	75.9	0.0	14.7	14.7	67.0	0.0	9.6	19.33	14.29
Election Commission	210.0	2,020.2	0.0	1,585.4	1,585.4	1,141.2	1.3	1,396.5	78.48	122.36
Ministry of Public Administration	287.0	251.6	16.1	198.8	198.8	394.0	3.1	211.6	79.00	53.70
Public Service Commission	30.3	63.6	0.0	21.7	21.7	34.4	0.0	31.5	34.13	91.60
Finance Division	3,446.4	2,889.9	193.3	1,635.9	1,635.9	3,326.4	10.6	1,424.3	56.61	42.82
Internal Resources Division (IRD)	389.4	288.4	0.0	117.9	117.9	597.8	6.6	35.2	40.87	5.89
Financial Institutions Division	2,183.1	1,828.5	144.1	1,559.2	1,559.2	2,902.6	15.3	2,042.1	85.27	70.35
Economic Relations Division	34.9	37.0	28.3	34.5	34.5	66.1	28.8	70.8	93.31	107.13
Planning Division/2	1,306.3	436.2	24.5	171.6	171.6	1,143.3	8.5	45.4	39.34	3.97
Implementation Monitoring and Evaluation Division	98.0	104.5	70.0	101.5	101.5	95.2	67.3	71.8	97.10	75.45
Statistics and Informatics Division	417.0	551.8	171.6	469.8	469.8	150.0	20.7	172.7	85.13	115.14
Ministry of Foreign Affairs	129.2	66.3	0.0	61.8	61.8	121.5	0.0	33.2	93.18	27.36
Sub-total = LGRD	28,151.3	29,522.4	5,819.9	26,345.5	26,345.5	32,626.8	5,070.3	27,497.4	89.24	84.28
Local Government Division	25,467.2	26,759.5	5,718.0	23,690.4	23,690.4	29,920.7	5,063.0	25,520.6	88.53	85.29
Rural Development and Co-operatives Division	1,695.1	1,745.3	9.4	1,686.8	1,686.8	1,864.8	0.1	1,293.4	96.65	69.36
Ministry of Chittagong Hill Tracts Affairs	989.0	1,017.7	92.5	968.2	968.2	841.3	7.2	683.4	95.15	81.23
Sub-total = Defence	1,152.5	1,327.3	0.0	38.1	38.1	1,479.9	27.8	58.2	2.87	3.93
Ministry of Defence - Defence Services	1,152.5	1,327.3	0.0	38.1	38.1	1,479.9	27.8	58.2	2.87	3.93
Sub-total=POS	3,018.3	4,080.1	1.4	3,845.1	3,844.6	4,241.3	26.5	1,973.9	94.24	46.54
Law and Justice Division	480.7	472.2	0.0	326.0	325.7	453.5	0.0	226.9	69.04	50.04
Public Security Division	1,257.6	1,578.5	0.0	1,528.4	1,528.4	2,166.5	3.8	1,000.2	96.83	46.17
Legislative and Parliamentary Affairs Division	0.1	0.3	0.0	0.2	0.2	6.5	0.0	1.9	55.47	29.42
Anti Corruption Commission	28.6	22.8	0.0	18.2	18.2	30.2	0.0	4.1	79.59	13.48
Security Services Division	1,251.3	2,006.3	1.4	1,972.3	1,972.2	1,584.8	22.7	740.8	98.31	46.75
Sub-total = Edu	29,321.1	26,860.6	9,300.9	25,701.4	25,701.4	38,264.6	8,680.5	27,587.0	95.68	72.10
Ministry of Primary and Mass Education	8,312.0	6,427.4	235.2	6,337.4	6,337.4	9,270.0	232.8	6,298.9	98.60	67.95
Secondary and Higher Education Division	6,014.2	6,159.4	146.8	5,723.3	5,723.3	9,927.7	0.1	7,468.9	92.92	75.23
Ministry of Science and Technology	11,720.4	11,900.4	8,506.0	11,904.0	11,904.0	15,908.5	8,447.7	12,164.1	100.03	76.46
Information and Communication Technology Division	2,468.2	1,450.2	337.3	992.7	992.7	1,645.3	0.0	652.5	68.45	39.66
Technical and Madrasah Education Division	806.4	923.2	75.5	743.9	743.9	1,513.2	0.0	1,002.7	80.58	66.27

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual FY19 (up to June) as % of Revised Budget FY19	Actual FY20 (up to June) as % Budget FY20
Sub-total = Health	11,140.6	10,090.7	339.0	8,042.8	8,042.8	12,266.8	13.3	5,864.2	79.71	47.81
Health Services Division	9,040.6	8,266.1	208.2	6,718.4	6,718.4	9,936.8	13.1	4,961.2	81.28	49.93
Medical Education and Family Welfare Division	2,100.0	1,824.6	130.8	1,324.4	1,324.4	2,330.0	0.3	903.0	72.59	38.75
Sub-total = SSW	5,573.5	5,103.5	95.1	3,944.8	3,944.8	5,779.7	664.3	4,429.6	77.30	76.64
Ministry of Social Welfare	254.0	245.1	0.0	217.5	217.5	326.0	0.7	191.3	88.74	58.70
Ministry of Women and Children Affairs	509.0	509.6	49.7	427.5	427.5	647.8	2.8	360.8	83.89	55.70
Ministry of Food	764.7	645.1	0.0	618.1	618.1	888.8	0.0	216.0	95.82	24.31
Ministry of Disaster Management and Relief	3,495.8	3,478.9	45.0	2,465.1	2,465.1	3,452.8	660.8	3,478.7	70.86	100.75
Ministry of Liberation Affairs	550.0	224.8	0.4	216.6	216.6	464.3	0.0	182.7	96.37	39.35
Sub-total = HCS	3,519.7	4,347.3	113.8	4,150.4	4,150.4	4,977.0	0.0	3,947.2	95.47	79.31
Ministry of Housing and Public Works	3,519.7	4,347.3	113.8	4,150.4	4,150.4	4,977.0	0.0	3,947.2	95.47	79.31
Sub-total = RCRA	1,968.1	2,036.4	35.0	1,763.2	1,763.2	1,834.1	0.0	1,348.3	86.59	73.52
Ministry of Information	522.1	250.4	35.0	212.5	212.5	285.3	0.0	118.8	84.88	41.63
Ministry of Cultural Affairs	220.0	301.3	0.0	294.7	294.7	260.2	0.0	117.3	97.79	45.08
Ministry of Religious Affairs	921.4	1,164.7	0.0	946.7	946.7	1,074.5	0.0	999.0	81.28	92.98
Ministry of Youth and Sports	304.6	319.9	0.0	309.3	309.3	214.2	0.0	113.3	96.68	52.90
Sub-total = FE	24,712.6	26,385.5	12,499.3	26,517.5	26,517.5	27,930.3	4,196.9	26,035.7	100.50	93.22
Energy and Mineral Resources Division	1,819.9	2,209.1	1,428.9	2,163.3	2,163.3	1,915.9	1,495.3	2,123.7	97.93	110.85
Power Division	22,892.7	24,176.4	11,070.4	24,354.1	24,354.1	26,014.4	2,701.6	23,912.0	100.74	91.92
Sub-total = Agr	9,947.8	9,871.9	1,309.5	8,941.8	8,924.1	11,349.3	328.6	7,834.7	90.58	69.03
Ministry of Agriculture/3	1,959.2	1,906.8	62.8	1,774.4	1,773.9	1,931.4	225.8	1,722.5	93.06	89.18
Ministry of Fisheries and Livestock	883.7	776.1	156.1	699.4	699.4	1,634.9	59.6	657.8	90.12	40.23
Ministry of Environment and Forest	481.4	520.1	0.1	197.6	180.4	676.0	0.0	197.8	38.00	29.26
Ministry of Land	1,017.6	650.6	-0.2	370.3	370.3	849.4	0.0	314.4	56.92	37.02
Ministry of Water Resources	5,606.0	6,018.3	1,090.7	5,900.0	5,900.0	6,257.6	43.3	4,942.2	98.03	78.98
Sub-total = IES	2,380.6	2,568.7	158.5	2,154.8	2,153.5	2,723.2	164.9	2,069.7	83.88	76.00
Ministry of Commerce	346.8	275.4	127.4	255.4	255.4	412.5	67.7	135.7	92.73	32.90
Ministry of Labour and Employment	115.7	163.2	13.8	111.1	111.1	198.2	92.3	206.5	68.08	104.17
Ministry of Industries	1,058.6	1,087.3	3.2	1,028.9	1,028.9	1,217.6	4.9	1,229.9	94.63	101.01
Ministry of Expatriates' Welfare and Overseas Employment	307.5	300.9	14.1	232.6	232.6	295.0	0.0	181.7	77.32	61.59
Ministry of Textiles and Jute	552.0	742.0	0.0	526.7	525.4	600.0	0.0	315.9	70.99	52.65
Sub-total = GPS	47,830.5	40,445.2	8,080.2	31,667.6	31,667.6	55,208.9	2,519.3	44,604.6	78.30	80.79
Road Transport and Highways Division	20,817.4	19,802.6	6,015.5	19,706.6	19,706.6	25,163.4	5.8	20,004.4	99.52	79.50
Ministry of Railways	11,154.7	7,847.5	0.0	198.3	198.3	12,598.6	0.0	11,137.3	2.53	88.40
Ministry of Shipping	2,904.6	3,584.7	596.5	3,537.0	3,537.0	3,113.4	19.4	2,682.0	98.67	86.14
Ministry of Civil Aviation and Tourism	1,461.0	1,021.0	108.7	951.3	951.3	3,374.6	2,494.0	3,169.2	93.18	93.91

Ministry/Divisions	Fiscal Year 2018-19					Fiscal Year 2019-20				
	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)	Actual FY19 (up to June) as % of Revised Budget FY19	Actual FY20 (up to June) as % Budget FY20
Posts and Telecommunications Division	2,380.6	1,845.6	0.0	1,007.9	1,007.9	2,396.8	0.0	930.1	54.61	38.81
Bridges Division	9,112.2	6,343.8	1,359.6	6,266.3	6,266.3	8,562.0	0.0	6,681.5	98.78	78.04
Total Development Revenue Expenditure	179,668.4	173,451.5	38,401.0	151,090.8	151,071.3	211,686.6	22,031.6	160,989.2	87.11	76.05

Appendix 5: Revenue Collection

(in crore taka)

	Fiscal Year 2018-19						Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)
Tax Revenue (a+b)	194,325.2	305,927.0	289,599.6	27.9	225,963.2	225,958.5	340,100.0	8.6	219,148.5
a. NBR	187,103.3	296,200.0	280,000.0	27.7	218,621.9	218,618.0	325,600.0	8.6	213,205.0
a.1 Income	59,031.4	100,718.6	95,167.4	45.2	67,297.6	67,295.8	113,911.5	6.5	75,354.7
a.2 VAT	68,221.3	110,553.1	104,796.6	-108.2	85,013.1	85,010.9	123,067.7	2.1	79,929.0
a.3 Import	19,985.5	32,553.6	31,393.3	81.0	38,426.2	24,282.2	36,498.1	0.0	32,530.0
a.4 Export	30.6	36.0	46.0	9.7	24,282.2	114.6	53.5	0.0	23,720.9
a.4 Excise	2,116.5	2,090.1	1,976.3	0.0	114.6	2,338.5	2,239.4	0.0	77.4
a.5 Sup	36,508.9	48,766.2	45,218.8	0.0	2,338.5	38,426.1	48,153.2	0.0	653.3
a.6 Other Taxes	1,209.1	1,482.4	1,401.6	0.0	1,149.8	1,149.8	1,676.7	0.0	939.7
b. Non-NBR	7,221.9	9,727.0	9,599.6	0.2	7,341.4	7,340.6	14,500.0	0.0	5,943.5
b.1 Narcotics & Liquor	78.0	102.3	98.0	0.0	76.3	76.2	109.0	0.0	73.6
b.2 Vehicles	1,480.1	1,429.7	1,430.0	0.0	1,677.4	1,677.4	1,432.7	0.0	1,568.5
b.3 Land Revenue	1,383.9	1,402.0	1,402.0	0.2	665.1	665.1	1,400.0	0.0	666.5
b.4 Stamp Duty	3,669.0	6,300.0	6,179.0	0.0	4,200.1	4,199.4	11,047.0	0.0	3,011.7
b.5 Surcharge	611.0	493.1	490.6	0.0	722.5	722.5	511.3	0.0	623.1
c. Non-tax Revenue	22,229.2	33,353.6	27,006.0	1.7	25,923.6	25,921.4	37,707.3	4,549.1	42,278.5
c.1 Dividend and Profit	1,944.9	3,402.8	2,240.5	0.0	2,653.9	2,653.9	3,496.9	0.0	3,471.8
c.2 Interest	1,991.2	5,460.2	5,138.4	0.0	1,513.0	1,513.0	8,316.9	0.0	1,911.3
c.3 Administrative Fees and Charges	2,568.5	3,892.7	4,365.7	0.1	2,796.7	2,796.3	8,886.7	0.0	2,375.5
c.4 Fines, Penalties and Forfeiture	601.3	602.1	555.8	0.0	688.8	688.7	288.9	0.0	602.0
c.5 Receipts for Services Rendered	3,546.9	6,654.7	6,033.7	0.7	3,965.3	3,963.8	7,273.9	0.0	2,966.2
c.6 Rents, Leases and Recoveries	460.3	632.0	487.3	0.0	563.5	563.4	630.3	0.0	491.4
c.7 Tolls and Levies	612.5	657.8	657.9	0.0	675.7	675.7	686.1	0.0	676.6
c.8 Non-Commercial Sales	1,743.6	2,331.1	1,829.9	0.8	902.6	902.6	2,614.3	257.6	1,591.5
c.9 Other Non-Tax Revenue and Receipts	8,059.5	9,482.9	5,367.0	0.0	11,906.1	11,906.0	5,260.7	4,291.5	28,021.6
c. 10 Capital Revenue	700.4	237.2	329.8	0.0	258.0	258.0	252.5	0.0	170.5

	Fiscal Year 2018-19						Fiscal Year 2019-20		
	Actual FY18	Budget FY19	Revised Budget FY19	Actual FY19 (June)	Actual FY19 (Up to June)	Actual FY19	Budget FY20	Actual FY20 (June)	Actual FY20 (up to June)
Total Revenue (a+b+c)	216,554.4	339,280.7	316,605.5	29.6	251,886.9	251,880.0	377,807.3	4,557.6	261,427.0
d. Tax-GDP Ratio (base 2005-06)	8.63	12.03	11.39	0.00	8.89	8.89	11.78	0.00	7.59
e. Revenue-GDP ratio (base 2005-06)	9.62	13.34	12.45	0.00	9.91	9.91	13.09	0.16	9.06

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY18/Budget FY18) *100	(Budget FY19/Actual FY18) *100	(Budget FY19/Actual FY19)	Share in Total Revenue	(Actual FY19 up to April/Actual FY18 up to April) *100	(Actual FY19 up to April/ Budget FY19) *100
Tax Revenue (a+b)	94.7	150.5	117.4	89.7	97.0	64.4
a. NBR	94.5	148.9	116.3	86.8	97.5	65.5
a.1 Income	94.5	169.3	119.7	26.7	112.0	66.2
a.2 VAT	94.8	144.8	117.4	33.8	94.0	64.9
a.3 Import	96.4	150.3	116.3	9.6	84.7	89.1
a.4 Export	127.9	46.7	116.3	0.0	97.7	44313.4
a.4 Excise	94.6	95.8	113.3	0.9	67.6	3.5
a.5 Sup	92.7	125.3	106.5	15.3	27.9	1.4
a.6 Other Taxes	94.6	145.8	119.6	0.5	81.7	56.0
b. Non-NBR	98.7	197.5	151.0	2.9	81.0	41.0
b.1 Narcotics & Liquor	95.8	143.0	111.3	0.0	96.5	67.5
b.2 Vehicles	100.0	85.4	100.2	0.7	93.5	109.5
b.3 Land Revenue	100.0	210.5	99.9	0.3	100.2	47.6
b.4 Stamp Duty	98.1	263.1	178.8	1.7	71.7	27.3
b.5 Surcharge						
c. Non-tax Revenue	81.0	145.5	139.6	10.3	163.1	112.1
c.1 Dividend and Profit	65.8	131.8	156.1	1.1	130.8	99.3
c.2 Interest	94.1	549.7	161.9	0.6	126.3	23.0
c.3 Administrative Fees and Charges	112.2	317.8	203.6	1.1	84.9	26.7
c.4 Fines, Penalties and Forfeiture	92.3	42.0	52.0	0.3	87.4	208.4
c.5 Receipts for Services Rendered	90.7	183.5	120.6	1.6	74.8	40.8
c.6 Rents, Leases and Recoveries	77.1	111.9	129.3	0.2	87.2	78.0
c.7 Tolls and Levies	100.0	101.5	104.3	0.3	100.1	98.6
c.8 Non-Commercial Sales	78.5	289.7	142.9	0.4	176.3	60.9

	(Revised Budget FY18/Budget FY18) *100	(BudgetFY19/Actual FY18) *100	(BudgetFY19/	Share in Total Revenue	(Actual FY19 up to April/Actual FY18 up to April) *100	(Actual FY19 up to April/ Budget FY19) *100
c.9 Other Non-Tax Revenue and Receipts	56.6	44.2	98.0	4.7	235.4	532.7
c. 10 Capital Revenue	139.0	97.9	76.6	0.1	66.1	67.5
Total Revenue (a+b+c)	93.3	150.0	119.3	100.0	103.8	69.2

Notes:

Income= Income/property/profit/wealth
 Import= Import & export duty
 Sup= Supplementary duty
 Ex= Excise taxes
 NL= Narcotics & Liquor
 DP= Dividend & profit
 PO&R= Post office & Railway
 IFT= Interest/Fees/Tolls & Other receipts

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